



FY 2006 ANNUAL FINANCIAL REPORT MULTI-PURPOSE LONG FORM

Please return completed reports to:
Office of the Comptroller
Local Government Division
100 W. Randolph Street, Suite 15-500
Chicago, IL 60601-3252

Unit Name:

County:

Unit Code:

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of the government as of the end of this fiscal year.

Written signature of government official

Date

Print Name: _____ Title: _____

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

➤ STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? ____ Yes ____ No

☐ If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

A. Contact person (elected or appointed official responsible for filling out this form):		B. Chief Executive Officer (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		C. Chief Financial Officer (elected or appointed official responsible for maintaining the government's financial records):	
First:	Last:	First:	Last:	First:	Last:
Title:		Title:		Title:	
Add:		Add:		Add:	
City:		City:		City:	
State:		State:		State:	
Zip:		Zip:		Zip:	
Phone:		Phone:		Phone:	
Fax:		Fax:		Fax:	
E-mail:		E-mail:		E-mail:	

➤ **STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: / /2006

If the fiscal year end date, listed above, is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent with the AFR before the fiscal year end date can be changed.

➤ **STEP 3: GASB 34, ACCOUNTING METHOD, DEBT, UTILITY, HOME RULE AND TIF**

A. Has your government implemented GASB 34 in FY 2006 or in previous reporting years? ☐ Yes ☐ No

If yes:

- *Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as 'Cash Basis' and 'Modified Cash Basis' as their accounting system will now be able to select these types as their accounting system.*
- *Fill out the Alternative Assets & Liabilities page, located on page F1 (b)*

B. Which type of accounting system does the government use?

☐ Cash - with no assets (Cash Basis) ☐ Modified Accrual/Accrual
☐ Cash - with assets (Modified Cash Basis) ☐ Other Combination (explain)_____

C. Does the government have debt this reporting fiscal year? ☐ Yes ☐ No

D. If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F6.

☐ G.O. Bonds ☐ Revenue Bonds
☐ Alternate Revenue Bonds ☐ Contractual
☐ Other (explain)_____

E. Does the government own a public utility company? ☐ Yes ☐ No

F. Is the government a home rule unit? ☐ Yes ☐ No

G. Does the government have a Tax Increment Finance (TIF) district? ☐ Yes ☐ No

UNIT NAME:
Unit Code Number:

➤ **STEP 4: POPULATION, EAV, AND EMPLOYEES**

^What is the total population of the government?	
What is the total EAV of the government?	\$
*How many full time employees are paid?	
* How many part time employees are paid?	
What is the total salary paid to all employees?	\$

^Or provide estimated population

*Do not include contractual employees.

➤ **STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriation. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How To Fill Out An AFR* documents.

Name of Unit/Component <u>FUNDS SHOULD NOT BE LISTED HERE</u>	Appropriation	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
	\$			
	\$		/ / 2006	
	\$		/ / 2006	
	\$		/ / 2006	
	\$		/ / 2006	
Total Appropriations	\$			

UNIT NAME:
Unit Code Number:

➤ **STEP 7: AUDITS**

Provide CPA's information if the government is required to submit an audit to the Office of the Comptroller.

Firm Name:	
CPA's first name:	
CPA's last name:	
CPA's title:	
Address:	
City:	
State:	
Zip:	
Phone:	(____) _____ - _____
Fax:	
Email:	
State Registration Number:	_____ - _____

➤ **STEP 8: OTHER GOVERNMENTS**

Indicate any payments the government has made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements	\$
Federal government payroll taxes	\$
All other intergovernmental payments	\$

➤ **STEP 9: FUND LISTING & ACCOUNT GROUPS**

A. List all funds, indicate the amount spent in FY 2006 for each fund and indicate the Fund Type (fund types are at the top of each column beginning on page F1). If pre-printed data appears it is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
			/ / 2006
			/ / 2006
			/ / 2006
			/ / 2006
			/ / 2006
			/ / 2006
Total Expenditures	\$		

B. Does the government have assets or liabilities that should be recorded as a part of Account Groups? See *Chart of Accounts and Definitions* and the *How To Fill Out An AFR* documents for more information about Account Groups.

If your government's form type is 'Special Purpose Long', 'Special Purpose Abbreviated', 'Special Purpose Short', 'Multi-Purpose Short', or 'Multi-Purpose Long' with an Accounting Method of 'Cash No Assets', or your government has implemented GASB 34, you must select 'No' for Account Groups.

____ Yes ____ No

➤ STEP 10: GOVERNMENTAL ENTITIES

List the governmental entities that are part of or related to the primary government. Exclude component units detailed in Step 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

➤ STEP 11: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly – House	<input type="checkbox"/> - General Assembly – Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

Statement of Financial Position
All Funds and Discretely Presented Component Units

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Account Group	Discretely Presented Component Units
Assets		<i>Report In Whole Numbers</i>								
101	Cash and cash equivalent									
102	Investments									
115	Receivables									
109	Inventories									
111	Fixed Assets									
112	Other Assets (explain)									
113	Amount available for retirement of long-term debt									
114	Amount to be provided for payment of long-term debt									
120	TOTAL ASSETS									
Liabilities										
122	All Payables									
132	Deferred revenue									
133	Debt service payable - Principal									
134	Debt service payable - Interest									
128	Other Liabilities (explain)									
135	TOTAL LIABILITIES									
Equity										
136	Fund balance - Reserved									
137	Fund balance - Unreserved									
138	Retained earnings - Reserved									
139	Retained earnings - Unreserved									
140	Contributed Capital									
141	Assets									
142	TOTAL EQUITY									
145	TOTAL LIABILITY AND EQUITY									

F1a

NOTE: This alternative Assets & Liability page should be used by those units of government that have implemented GASB 34. If your unit of government has not implemented GASB 34, please leave this page blank and proceed to page F2.

ASSETS

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
CURRENT ASSETS		<i>Report In Whole Numbers</i>			
101	Cash and cash equivalent				
102	Investments				
115	Receivables				
109	Inventories				
112	Other Assets (explain)				
NON-CURRENT ASSETS		<i>Report In Whole Numbers</i>			
116	Capital Assets/Net of Accumulated Depreciation				
117	Other Capital Assets (explain)				
120	TOTAL ASSETS				

LIABILITIES

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
CURRENT LIABILITIES		<i>Report In Whole Numbers</i>			
122	All Payables				
132	Deferred Revenue				
128	Other Liabilities (explain)				
NON-CURRENT/LONG-TERM LIABILITIES		<i>Report In Whole Numbers</i>			
129	Due Within One Year				
130	Due Beyond One Year				
131	Other Non-Current/Long Term Liabilities(explain)				
135	TOTAL LIABILITIES				

NET ASSETS

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
		<i>Report In Whole Numbers</i>			
143	Investments in Capital Assets/Net of Related Debt				
148	Net Assets - Restricted				
149	Net Assets - Unrestricted				
146	TOTAL NET ASSETS				
147	TOTAL LIABILITIES & NET ASSETS				

Revenues and Receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Local Taxes		Report In Whole Numbers							
201	Property Tax								
202	Local Sales Tax								
203	Utilities Tax								
203 a	Electric Utilities								
203 b	Water Utilities								
203 c	Communications Utilities								
203 d	Other Utilities (Explain)								
204	Other Taxes								
Intergovernmental Receipts & Grants									
211	State Income Tax								
212	State Sales Tax								
213	State Motor Fuel Tax								
214	State Replacement Tax								
205	State Gaming Tax(es)								
215	Other State Sources								
215 a	General Support								
215 b	Public Welfare								
215 c	Health and/or Hospitals								
215 d	Streets and Highways								
215 e	Culture and Recreation								
215 f	Housing & Community Development								
215 g	Water Supply System								
215 h	Electric/Gas Power System								
215 i	Mass Transit								
215 j	Other (Explain)								
225	Federal Sources								
225 a	General Support								
225 b	Public Welfare								

Revenues and Receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
225 c	Health and/or Hospitals								
225 d	Streets and Highways								
225 e	Culture and Recreation								
225 f	Housing and Community Development								
225 g	Water Supply System								
225 h	Electric/Gas Power System								
225 i	Mass Transit								
225 j	Other (Explain)								
226	Other Intergovernmental Sources (Explain)								
Other Sources									
231	Licenses and Permits								
233	Fines and Forfeitures								
234	Charges for Services								
234 a	Water Utilities								
234 b	Gas Utilities								
234 c	Electric Utilities								
234 d	Transit Utilities								
234 e	Sewer Utilities								
234 f	Refuse & Disposal Charges								
234 g	Parking								
234 h	Housing								
234 i	Highway or Bridge Tolls								
234 j	Culture and Recreation								
234 k	Other (Explain)								
235	Interest								
236	Miscellaneous								
240	TOTAL RECEIPTS AND REVENUE								

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
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Report In Whole Numbers

251	General Government								
251a	Financial Administration								
251b	General Administrative Buildings								
251c	Central Administration								
251 d	Other (Explain)								
252	Public Safety								
252a	Police								
252b	Fire								
252c	Regulation - Building Inspection								
252d	Other (Explain)								
253	Corrections								
254	Judiciary and Legal								
255	Transportation and Public Works								
255 a	Streets and Highways								
255 b	Airports								
255 c	Parking Meters								
255 d	Parking Facilities								
255 e	Other (Explain)								
256	Social Services								
256a	Welfare								
256b	Health (Other than hospitals)								
256c	Hospital Operations								
256d	Cemeteries								
256e	Other (Explain)								
257	Culture and Recreation								
257 a	Library								
257 b	Parks								
257 c	Other (Explain)								
258	Housing								

Disbursements, Expenditures and Expenses

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
275	Environment								
275a	Sewage								
275b	Solid Waste Management								
275 c	Other (Explain)								
259	Debt								
259a	Interest								
259b	Principle								
271	Public Utility Company								
271a	Water								
271b	Electric								
271c	Transit								
271d	Other (Explain)								
272	Depreciation								
280	Capital Outlay								
260	Other Expenditures or Expenses								
270	TOTAL EXPENDITURES/EXPENSE								

Fund Balances and Other Financing Sources (Uses)

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<i>Report In Whole Numbers</i>									
301	Excess of receipts/revenues over (under) expenditures/expenses (C240 - C270)								
302	Operating transfers in								
303	Operating transfers out	()	()	()	()	()	()	()	()
304	Bond proceeds								
305	Other - Long term debt(explain)								
306	Net increase (decrease) in fund balance (301 + 302 - 303 +304 + 305)								
307	Previous year fund balance								
308	Other (Explain)								
310	CURRENT YEAR ENDING FUND BALANCE (306 + 307+ 308)								





Statement of Indebtedness

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year
<i>Report In Whole Numbers</i>								
General Obligation Bonds	400		406		412		418	
Water	400a		406 a		412 a		418 a	
Electric	400b		406 b		412 b		418 b	
Transportation	400c		406 c		412 c		418 c	
Housing	400d		406d		412 d		418 d	
Other (Explain)	400 e		406 e		412 e		418 e	
Revenue Bonds	401		407		413		419	
Water	401a		407 a		413 a		419 a	
Electric	401b		407 b		413 b		419 b	
Transportation	401c		407 c		413 c		419 c	
Housing	401d		407 d		413 d		419 d	
Other (Explain)	401 e		407 e		413 e		419 e	
Alternate Revenue Bonds	402		408		414		420	
Contractual Commitments	403		409		415		421	
Other (Explain)	404		410		416		422	
TOTAL DEBT	405		411		417		423	

Explanation or Comments: (Use additional paper if necessary.)

*Capital Outlay

Code	Function	These are not funds	
		Construction	Land, Structures and Equipment
601	General Government		
602	Law Enforcement		
603	Corrections		
604	Fire		
605	Sewerage		
606	Sanitation and Wastewater		
607	Parks & Recreation		
608	Housing & Community Development		
609	Highways, Roads and Bridges		
610	Parking Facilities		
611	Welfare		
612	Hospital		
613	Water		
614	Nursing Homes		
615	Conservation and Natural Resources		
616	Libraries		
617	Other		

-  *This page should only be filled out if you have spent funds for capital projects or development.
-  *The Capital outlay page is requested by The U.S. Census Bureau and is considered optional by the State Comptroller
-  *If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.
-  *If you do NOT complete this page the Census Bureau will contact you for further information.